

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	17-cr-64-DWF-KMM
	)	
v.	)	<b>SUPPLEMENTAL</b>
	)	<b>DECLARATION OF</b>
EDWARD S. ADAMS,	)	<b>THOMAS BREVER, ESQ.</b>
	)	
Defendant.	)	

1. I am an attorney at the law firm of Foster Brever Wehrly, PLLC (formerly Foster & Brever, PLLC) (“Foster Brever Wehrly”), where I concentrate my practice in tax law and white-collar criminal matters, among others. This Supplemental Declaration supplements my previous declaration in this matter, dated February 5, 2018 (which I refer to here as my “prior declaration” or cite as “Prior Decl.”).

2. As explained in my prior declaration, I was retained by Edward S. Adams on September 24, 2014 to represent him in connection with legal issues on tax and related matters. Mr. Adams approached me for legal advice regarding [REDACTED]

[REDACTED]

[REDACTED] The breadth of legal issues and factual circumstances on which he asked me to provide legal counsel is reflected, in part, in notes taken during Mr. Adams’s initial meeting with my firm. Ex. G (submitted *in camera*). [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

3. [REDACTED]

[REDACTED]

[REDACTED] in January 2015 Mr. Adams submitted amended tax returns for tax years 2008, 2009, and 2010. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Ex. H (Foster Brever Wehrly invoices). [REDACTED]

[REDACTED]

4. Among the information provided by Mr. Adams to Murry LLC and me to solicit our advice on the issues I reference above in paragraphs 2 and 3 were the documents contained in Exhibit 22 to Mr. Adams's Memorandum of Law in Support of Motion Asserting Certain Privileges Implicated by Yahoo! Email Seizure, filed on February 5, 2018, and in Exhibit 28 to Mr. Adams's Reply in support of that Motion. For example, Tab 1 of Motion Exhibit 22 [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] As another example, Tabs 2 through 5 of Motion Exhibit 22 [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] The email communications in Mr. Adams's Reply Exhibit 28—which include a draft legal memo, transmittals of access to certain [REDACTED]

[REDACTED] and a spreadsheet containing facts linked to tax law questions [REDACTED]

██████████—were similarly conveyed to me by Mr. Adams to solicit and inform my legal guidance to him on the issues outlined above in paragraphs 2 and 3.

5. My interactions with and legal services to Mr. Adams are reflected (at a high level) in my billing records. *See* Ex. H. In my billing records, references to “client” refer to Mr. Adams and references to “PM,” “P.M.,” or “PJM” refer to Patrick Murry of Murry LLC. *See id.* [REDACTED]

*See id.* As my billing records indicate, and as noted in my prior declaration, I performed significant legal services for Mr. Adams throughout the duration of Murry LLC’s involvement in my representation of Mr. Adams and well beyond the submission of final amended returns for tax years 2008, 2009, and 2010 [REDACTED]

*See id.*

6. As noted in my prior declaration, in December 2016, I produced to the government all Murry LLC documents I believed not to be covered by the attorney-client privilege or work product protections, including those set forth in *United States v. Kovel*. As an attorney who advises clients primarily in tax law and white-collar criminal matters, I am familiar with case law holding that the attorney-client privilege may be waived as to data and information ultimately included in filed tax returns provided to the IRS, as well as computational records underlying the figures reported in tax returns. As referenced in

my prior declaration, I appreciated and incorporated that legal principle into my determinations as to which Murry LLC files were produced and which were withheld on privilege and work product grounds. Prior Decl. ¶ 11. In my December 16, 2016 teleconference with AUSA Kokkinen, I specifically explained my understanding of this legal distinction and my reliance upon it in separating privileged from non-privileged documents in response to the grand jury subpoena to Murry LLC.

7. When preparing the production, in several instances I produced standalone copies of certain files which I believed contain data and information that was included in Mr. Adams's filed amended tax returns for years 2008, 2009, and 2010, [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Tabs 6

and 7 to Motion Exhibit 22, in my view, constitute requests for legal advice from Mr.

Adams regarding [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

I declare under penalty of perjury under the laws of the United States of America  
that the foregoing is true and correct.

Executed this 20<sup>th</sup> day of February, 2018.

A handwritten signature in cursive script, appearing to read "Thomas Brever", is written over a horizontal line.

Thomas Brever, Esq.